



DEP & REF

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In application of

Hideaki NISHIWAKI et al.

Serial No. ~~40/523,238~~

Filed March 9, 2005

MAGNETO-RESISTIVE ELEMENT AND METHODS OF MANUFACTURING AND USING THE SAME

[Corresponding to PCT/JP03/11687

Filed September 13, 2002]

2005 MAR 14 PM 12:19

US PATENT & TRADEMARK OFFICE

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10,527,238 B.M.

REQUEST FOR REFUND

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Applicants respectfully request a refund of \$360.00 charged to Deposit Account No. 23-0975 on August 22, 2005. The charge is for multiple dependent claims and the applicants assert it is incorrect.

Applicants' attorney submitted a Preliminary Amendment (copy enclosed) on March 9, 2005, at the time of filing. It deleted all multiple dependencies in order to reduce the filing fee.

Kindly credit the refund of \$360.00 to the deposit account of undersigned, no. 23-0975. If there are any questions regarding this matter, please contact Kara Reade, Accounting Assistant, at (202) 721-8226.

Respectfully submitted,

Hideaki NISHIWAKI et al.

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